



# walla walla county assessor

315 W MAIN  
WALLA WALLA, WASHINGTON 99362

## SENIOR CITIZEN AND DISABLED PERSONS PROPERTY TAX EXEMPTION

The Senior Citizen and Disabled Person Property Tax Exemption Program freezes the value of the residence, exempts all excess levies and may exempt a portion of regular levies for qualified applicants. This results in a reduction of the property taxes.

### ELIGIBILITY REQUIREMENTS:

#### Age or Disability

Applicants must be at least 61 years of age or unable to work because of a disability by December 31 of the application/assessment year. **Proof of age or disability is required.**

#### Ownership

The exemption is available on the principal residence and up to one acre of land; however, zoning requirements for larger parcels can allow up to five acres. A mobile home may qualify as a residence, even if the applicant does not own the land where the mobile home is located. The property must be occupied for at least six months each year.

The exemption can continue if the senior or disabled person is temporarily in a licensed care facility, such as a hospital, nursing home, boarding home, or adult family home, if the residence is rented with the income declared. The home may also be vacant or occupied by someone financially dependent on the applicant or by a non-paid caretaker.

#### Household Income

The annual household income may not exceed \$35,000. Household Income includes the applicant's disposable income including that of their spouse or domestic partner, and any co-tenants. A co-tenant is a person living in the home who also has an ownership interest. If the household income is between \$35,000 and \$40,000, the deferral program may be of assistance. (Please contact the Walla Walla County Assessor's Office for more information about the deferral program).

#### Computing Disposable Income (Household Income)

The combined disposable income determines eligibility and the level of exemption. Continued eligibility is determined by providing income information on a scheduled basis. Disposable income includes all sources, whether or not they are taxable for federal income tax purposes. Losses and depreciation may not be deducted from income. **Proof of income is required.** This proof is obtained from the most recent year's IRS tax return and/or 1099's, W-2, interest statements, etc.

#### Common Sources of Income

- Wages, salaries and tips
- Social Security benefits
- Railroad retirement benefits
- Pension and annuity receipts, including retirement, bonds, IRAs and distributions from Keogh plans. An annuity is a payment of a fixed sum of money received at regular

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intervals. Examples include insurance annuities, disability payments, unemployment, compensation, and welfare receipts.

- Interest and dividend receipts
- Capital gains. Can also include gains from sale of previous principal residence unless invested in replacement residence
- Business Income. Depreciation and business losses may not be deducted
- Rental Income. Depreciation and rental losses may not be deducted
- Military pay and benefits with the exception of VA Disability Payments
- Contributions to household expenses by other adult residents

### **Deductions from Disposable Income**

- Non-reimbursed amounts paid for the applicant and/or spouse to live in a nursing home, boarding home or adult family home
- Non-reimbursed amounts paid for prescription drugs
- Non-reimbursed amounts paid for over-the-counter medications. These must be medications prescribed by a physician and purchased over the counter. A note from the physician listing all OTC medications and receipts are required.
- Insurance premiums for Medicare under Title XVIII of the Social Security Act
- Non-reimbursed amounts paid for in-home services including physical therapy, personal care, Hospice, supplies, equipment, etc., which enable the applicant to remain in their home. A physician's verification of need is required.

### **Exemption**

Income \$0 - \$25,000	Exempt all Excess Levies Exempt Regular Levies on the greater of: \$60,000 assessed value or 60% of the frozen value
Income \$25,001 - \$30,000	Exempt all Excess Levies Exempt Regular Levies on the greater of: \$50,000 assessed value or 35% of the frozen value, not to exceed \$70,000
Income of \$30,000 - \$35,000	Exempt all Excess Levies

### **To Apply**

**Bring documentation of income and deductions to the Assessor's Office to apply for the Senior Citizen and Disabled Persons Property Tax Exemption. Appointments are not necessary; however, calling in advance to verify documentation requirements may be helpful and save an extra visit.**

**Contact the office if special accommodation is needed to complete the application process.**

For more information regarding this program, please contact the Walla Walla County Assessor's Office 509/524-2560 or email: [assessor@co.walla-walla.wa.us](mailto:assessor@co.walla-walla.wa.us) or [canselmo@co.walla-walla.wa.us](mailto:canselmo@co.walla-walla.wa.us)